

The Owners
Strata Plan No 22232
64 Castlereagh Street
SYDNEY NSW 2000

04 July 2022

Dear Sir/Madam,

ADDITIONAL INCOME FOR THE YEAR ENDING 30 JUNE 2022

We write with regard to the annual reporting required in relation to rental income received by your Owners Corporation – Strata Plan 22232.

The Australian Tax Office (ATO) has previously issued a ruling in relation to the treatment of income received by a Strata Title body arising from common property. That ruling states that such income is taxable in the *hands of the proprietor* in proportion to the proprietors' allocated units of entitlement within that scheme. This is the case even *"if there is no physical distribution of the income and/or in instances where the income is paid directly to the Strata Title body"*.

What does this mean?

This means is where a Strata Scheme receives an income other than that generally contemplated in the Act (i.e., levy income, interest on levy arrears etc) the income is considered by the ATO to be reportable by individual lot owners, and not the Owners Corporation. A copy of this ruling provided by the ATO, is annexed to this correspondence for your reference.

In this instance your Owners Corporation has received income which falls into this category via Licence Fee income.

As a result, we have calculated the proportionate income share each lot owner is liable to report on their own personal income tax return. This share is based on the following formula: *Total Income - \$62,613 divided by the Total Unit of Entitlement for SP22232 multiplied by the Unit of Entitlement for each specific lot.*

In most instances these types of additional income are for smaller / negligible amounts such is the case with your income for Rental Income.

NOTE: In years previous the Owners Corporation's tax agent took the view that income received by a scheme for amounts less than \$10,000 per annum were considered inconsequential and therefore did not require reporting, however; Owners Corporation's tax agent have now advised that all income regardless of the minimal amount should be reported by lot owners. It is for this reason that we are required to provide notification of such on an annual basis.

Please see attached schedule of each lot's calculation of their respective portion of this income for your reference and use accordingly.

Yours Faithfully,



Kara Seymour
BRANCH MANAGER

Liability limited by a scheme approved under Professional Standards Legislation

The Owners - Strata Plan No 22232

**ADDITIONAL INCOME ENTITLEMENT
FOR THE YEAR ENDING 30TH JUNE 2022**

Lot No	Unit Number	Unit Entitlement	Additional Income
1		0	\$ -
2		0	\$ -
3		0	\$ -
4		11	\$ 689
5		11	\$ 689
6		0	\$ -
7	7	12	\$ 751
8		12	\$ 751
9		0	\$ -
10		11	\$ 689
11		11	\$ 689
12		0	\$ -
13		12	\$ 751
14		12	\$ 751
15		0	\$ -
16		12	\$ 751
17	17	12	\$ 751
18		0	\$ -
19		12	\$ 751
20		12	\$ 751
21		0	\$ -
22		12	\$ 751
23		12	\$ 751
24		31	\$ 1,941
25		12	\$ 751
26		12	\$ 751
27		31	\$ 1,941
28		12	\$ 751
29		12	\$ 751
30		0	\$ -
31		12	\$ 751
32		12	\$ 751
33		0	\$ -
34		13	\$ 814
35		17	\$ 1,064
36		13	\$ 814
37		18	\$ 1,127
38		13	\$ 814
39	39	16	\$ 1,002
40		13	\$ 814
41		17	\$ 1,064
42		13	\$ 814

Lot No	Unit Number	Unit Entitlement	Additional Income
43		17	\$ 1,064
44		13	\$ 814
45		17	\$ 1,064
46		13	\$ 814
47		17	\$ 1,064
48		15	\$ 939
49		17	\$ 1,064
50		460	\$ 28,802
TOTAL		1000	\$ 62,613

SUMMARY			
Calculation of "Taxable"	Licence Fee	Rental Income	TOTAL
Declared for YE 30 June 2022	\$62,613	\$ -	\$62,613

Notice of Levies Due in July 2022

Tax Invoice

Issued 23/05/2022 on behalf of:

Reprinted 23/05/2022 on behalf of:

The Owners - Strata Plan No 22232

ABN 35921233033

64 Castlereagh St

SYDNEY NSW 2000

Storch Nominees Pty Ltd

8/64 Castlereagh St

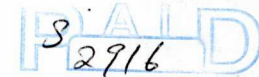
SYDNEY NSW 2000

for Lot 26 Unit

Storch Nominees Pty Ltd

Due date	Details	Amounts due (including GST) (\$)		Total
		Admin Fund	Cap Wrks Fnd	
01/07/2022	Quarterly Admin/Capital Works Levy	1,650.00	1,069.20	2,719.20
	Total levies due in month	1,650.00	1,069.20	2,719.20

Total of this levy notice	2,719.20	(including \$247.20 GST)
Levies in arrears	0.00	
Interest on levies in arrears	0.00	
Outstanding owner invoices	0.00	
Subtotal of amount due	2,719.20	
Prepaid	0.00	
Total amount due	\$2,719.20	
Payment due 01/07/2022		



Storch Nominees

Late Payment: If payment is not made by the due date, interest may be charged at an annual rate of 10%.

Cheques should be made payable to 'The Owners - Strata Plan No 22232'

The "payment due" date relates solely to the new levies included on this notice for the quarter 1 July 2022 to 30 September 2022. If this notice includes any amounts shown as "levies in arrears" or "interest on levies in arrears" or "outstanding owner invoices", these should be paid immediately, otherwise additional debt collection fees may be charged. If payment has been made in the last 7 days, please disregard this notice, and contact our office to confirm your payment. **Please Note: CASH payments will stop being accepted by Australia Post from March 2022; however, they will continue to accept EFTPOS and Cheque.**



*Registration is required for payments from cheque or savings accounts. Please complete a registration form available at www.deft.com.au or call 1800 672 162. You do not need to re-register for the internet service if already registered for phone payment. Registration is not required for credit card payments.

Storch Nominees Pty Ltd

Strata Plan 22232

Lot 26

Unit



*442 206225666 228598



Billers code 96503



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from your cheque or savings account. Enter the biller code and your
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mobile banking app. More info: www.bpay.com.au

Dynamic Property Services

DEFT Reference Number

206225666 228598

Amount Due

\$2,719.20

Due Date

01/07/2022

Amount Paid

\$

Notice of Levies Due in April 2022

Tax Invoice

Issued 21/02/2022 on behalf of:

Reprinted 21/02/2022 on behalf of:

The Owners - Strata Plan No 22232

ABN 35921233033

64 Castlereagh St

SYDNEY NSW 2000

Storch Nominees Pty Ltd
8/64 Castlereagh St
SYDNEY NSW 2000

for Lot 26 Unit
Storch Nominees Pty Ltd

Due date	Details	Amounts due (including GST) (\$)		Total
		Admin Fund	Cap Wrks Fnd	
01/04/2022	Quarterly Admin/Capital Works Levy	1,768.80	950.40	2,719.20
	Total levies due in month	1,768.80	950.40	2,719.20

Total of this levy notice 2,719.20 (including \$247.20 GST)

Levies in arrears 0.00

Interest on levies in arrears 0.00

Outstanding owner invoices 0.00

Subtotal of amount due 2,719.20

Prepaid 0.00

Total amount due \$2,719.20

Payment due 01/04/2022

Late Payment: If payment is not made by the due date, interest may be charged at an annual rate of 10%.

Cheques should be made payable to 'The Owners - Strata Plan No 22232'

PAID 31/3/22 Storch Nominees

The "payment due" date relates solely to the new levies included on this notice for the quarter 1 April 2022 to 30 June 2022. If this notice includes any amounts shown as "levies in arrears" or "interest on levies in arrears" or "outstanding owner invoices", these should be paid immediately, otherwise additional debt collection fees may be charged. If payment has been made in the last 7 days, please disregard this notice, and contact our office to confirm your payment. **Please Note: CASH payments will stop being accepted by Australia Post from March 2022; however, they will continue to accept EFTPOS and Cheque. Payments made via Australia Post will attract a DEFT processing fee of \$2.75.**



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Storch Nominees Pty Ltd

Strata Plan 22232

Lot 26

Unit



*442 206225666 228598



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mobile banking app. More info: www.bpay.com.au

Dynamic Property Services

DEFT Reference Number

206225666 228598

Amount Due

\$2,719.20

Due Date

01/04/2022

Amount Paid

\$

+206225666 228598

<

000271920<2+

Notice of Levies Due in January 2022

Tax Invoice

Issued 26/11/2021 on behalf of:

Reprinted 26/11/2021 on behalf of:

The Owners - Strata Plan No 22232

ABN 35921233033

64 Castlereagh St

SYDNEY NSW 2000

Storch Nominees Pty Ltd
8/64 Castlereagh St
SYDNEY NSW 2000

for Lot 26 Unit
Storch Nominees Pty Ltd

Due date	Details	Amounts due (including GST) (\$)		Total
		Admin Fund	Cap Wrks Fnd	
01/01/2022	Quarterly Admin/Capital Works Levy	1,768.80	950.40	2,719.20
	Total levies due in month	1,768.80	950.40	2,719.20

Total of this levy notice 2,719.20 (including \$247.20 GST)

Levies in arrears 0.00

Interest on levies in arrears 0.00

Outstanding owner invoices 0.00

Subtotal of amount due 2,719.20

Prepaid 0.00

Total amount due \$2,719.20

Payment due 01/01/2022

Late Payment: If payment is not made by the due date, interest may be charged at an annual rate of 10%.

Cheques should be made payable to 'The Owners - Strata Plan No 22232'

The "payment due" date relates solely to the new levies included on this notice for the quarter 1 January 2022 to 31 March 2022. If this notice includes any amounts shown as "levies in arrears" or "interest on levies in arrears" or "outstanding owner invoices", these should be paid immediately, otherwise additional debt collection fees may be charged. If payment has been made in the last 7 days, please disregard this notice, and contact our office to confirm your payment. **Payments made via Australia Post will attract a DEFT processing fee of \$2.75. Due to our insurance policy restrictions, we cannot accept cash payments at our offices, CASH payments will stop being accepted by Australia Post from March 2022, however they will continue to accept EFTPOS and Cheque.**



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Storch Nominees Pty Ltd

Strata Plan 22232

Lot 26

Unit



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Dynamic Property Services

DEFT Reference Number

206225666 228598

Amount Due

\$2,719.20

Due Date

01/01/2022

Amount Paid

\$

Notice of Levies Due in October 2021

Tax Invoice

Issued 23/08/2021 on behalf of:

Reprinted 23/08/2021 on behalf of:

The Owners - Strata Plan No 22232

ABN 35921233033

64 Castlereagh St

SYDNEY NSW 2000

Storch Nominees Pty Ltd
8/64 Castlereagh St
SYDNEY NSW 2000

for Lot 26 Unit
Storch Nominees Pty Ltd

Due date	Details	Amounts due (including GST) (\$)		Total
		Admin Fund	Cap Wrks Fnd	
10/2021	Quarterly Admin/Capital Works Levy	1,531.20	1,188.00	2,719.20
	Total levies due in month	1,531.20	1,188.00	2,719.20

Total of this levy notice 2,719.20 (including \$247.20 GST)

Levies in arrears 0.00

Interest on levies in arrears 0.00

Outstanding owner invoices 0.00

Subtotal of amount due 2,719.20

Prepaid 0.00

Total amount due \$2,719.20

Payment due 01/10/2021

Late Payment: If payment is not made by the due date, interest may be charged at an annual rate of 10%.

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PAID
22/9
Storch Nom.

The "payment due" date relates solely to the new levies included on this notice for the quarter 1 October 2021 to 31 December 2021. If this notice includes any amounts shown as "levies in arrears" or "interest on levies in arrears" or "outstanding owner invoices", these should be paid immediately, otherwise additional debt collection fees may be charged. If payment has been made in the last 7 days, please disregard this notice, and contact our office to confirm your payment. **Payments made via Australia Post will attract a DEFT processing fee of \$2.75. Due to our insurance policy restrictions, we cannot accept cash payments at our offices, cash payments can only be processed at an Australian Post outlet.**



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Storch Nominees Pty Ltd

Strata Plan 22232

Lot 26 Unit



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Dynamic Property Services

DEFT Reference Number

206225666 228598

Amount Due

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Due Date

01/10/2021

Amount Paid

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